IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FOURTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17670 of 2004

Between:

M/s Hyquip Systems Private Limited,

Road No.5, I.D.A., Nacharam,
represented by its Deputy Manager - Commercial,

Mr.B.Pradeep Kumar

..... PETITIONER

AND

1 The Additional Commissioner of Commercial Taxes (Legal) (FAC), Office of the Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad

2 The Deputy Commissioner of Commercial Taxes, Hyderabad (Rural) Division, Hyderabad

3 The Commercial Tax Officer, Nacharam Circle, Hyderabad

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ or direction more particularly, one in the nature of Writ of Mandamus, declaring the impugned order dated 03-09-2004 passed by the 1st respondent in CCT's Ref.No.LIII(3)/1305/2004 for the assessment year 1996-1997

(APGST) as illegal, unjustified and contrary to provisions of law.

Counsel for the Petitioner: MR.B.SRINIVAS

Counsel for the Respondents: SPL.S.C. FOR COMMERCIAL TAXES

The Court made the following:

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

4th October, 2004.

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(S.ANANDA REDDY, J)

vrn

To

1 The Additional Commissioner of Commercial Taxes (Legal) (FAC), Office of the Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad

2 The Deputy Commissioner of Commercial Taxes, Hyderabad (Rural) Division, Hyderabad

3 The Commercial Tax Officer, Nacharam Circle, Hyderabad

4 Two CCs to the Government Pleader for Commercial Tax, High Court of A.P., Hyderabad (o.u.t.)

5 Two CD copies.